



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: A.T. Frank, Chairperson
Robert R. Lupi, Member
Douglas B. Roberts, Member

Dennis W. Platte, Executive Secretary
Emma Jackson, Recording Secretary

DATE OF MEETING: March 25, 2003

PLACE OF MEETING: Bureau of Local Government Conference Room A
Department of Treasury
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:30 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved the minutes of March 12, 2003 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

154-02-1332 – It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1333 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1639 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1640 – It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1641 - It was moved by Roberts, supported by Lupi, and unanimously approved to postpone as requested.

154-02-1642 – It was moved by Roberts, supported by Lupi, and unanimously approved to postpone as requested.

154-02-1643 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1644 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1645 - It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss and send notice of hearing for 2001 and 2001

154-02-1646 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1647 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1648 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1649 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1650 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1651 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1652 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1653 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1654 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1655 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1658 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1659 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1660 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1661 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1662 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1663 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1664 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1665 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1666 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2013 - It was moved by Lupi, supported by Roberts, and unanimously approved concurrence as requested.

154-02-2014 - It was moved by Lupi, supported by Roberts, and unanimously approved concurrence as requested.

Scheduled for 10 A.M.

154-02-1667 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1668 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1872 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1873 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1878 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1879 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1880 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1881 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1882 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1883 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1885 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1888 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1889 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1892 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1893 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1894 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1895 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1896 - It was moved by Lupi, supported by Roberts, and unanimously approved concurrence as requested.

154-02-1897 - It was moved by Lupi, supported by Roberts, and unanimously approved concurrence as requested.

154-02-1900 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1901 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1903 - It was moved by Lupi, supported by Roberts, and unanimously approved to postpone as requested.

154-02-1904 - It was moved by Lupi, supported by Roberts, and unanimously approved to postpone as requested.

154-02-1905 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1906 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

Scheduled for 10:30 A.M.

154-02-1907 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1908 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1909 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1910 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1911 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1912 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1913 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1914 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1924 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1925 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1926 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1927 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1929 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1930 - It was moved by Lupi, supported by Roberts, and unanimously approved concurrence as requested.

154-02-1931 - It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss as requested.

154-02-1932 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1933 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1934 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1935 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1936 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1937 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1938 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1939 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1942 - It was moved by Lupi, supported by Roberts, and unanimously approved concurrence as requested.

154-02-1943 - It was moved by Lupi, supported by Roberts, and unanimously approved concurrence as requested.

Scheduled for 1:30 A.M.

154-02-1948 – It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1949 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1952 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested

154-02-1953 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1954 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1955 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1956 - It was moved by Roberts, supported by Lupi, and unanimously approved to postpone as requested.

154-02-1957 - It was moved by Roberts, supported by Lupi, and unanimously approved to postpone as requested.

154-02-1959 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1960 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1964 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1965 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1966 - It was moved by Roberts, supported by Lupi, and unanimously approved to postpone until staff has time to bring back a complete package.

154-02-1967 - It was moved by Roberts, supported by Lupi, and unanimously approved to postpone until staff has time to bring back a complete package.

154-02-1971 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1972 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

154-02-1973 - It was moved by Roberts, supported by Lupi, and unanimously approved to withdraw as requested by the assessor.

154-02-1974 - It was moved by Roberts, supported by Lupi, and unanimously approved to withdraw as requested by the assessor.

154-02-1975 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1976 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed values as requested.

154-02-1977 - It was moved by Roberts, supported by Lupi, and unanimously approved to determine assessed value as requested.

Scheduled for 2 P.M.

154-02-1981 – It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1982 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1987 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1988 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1989 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1990 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1991 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1992 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1995 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1996 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1997 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-1998 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1999 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-2000 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2001 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-2002 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2003 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-2004 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2005 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2006 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

Scheduled for 2:30 P.M.

154-02-2007 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-2008 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2009 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-2010 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2011 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2012 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-2019 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2020 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2021 – It was moved by Roberts, supported by Lupi, and unanimously approved to postpone for 30 days.

154-02-2022 – It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2024 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-2025 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-2026 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-2028 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed values as requested.

154-02-2029 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-0092 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-0093 - It was moved by Lupi, supported by Roberts, and unanimously approved to determine assessed value as requested.

Item 3. It was moved by Frank, supported by Roberts, and unanimously approved to postpone for until the April 16, 2003 meeting to review the case regarding Air Pollution Control Exemption Application #1-3029 – DaimlerChrysler Corporation, City of Warren, Wayne County.

Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved to table until the June 24, 2003 meeting for staff review and comments regarding the various Rural Electric Cooperatives.

Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.154 notification of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.

Item 6. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the amended official order for MCL 211.154-01-1220 – The Great Atlantic & Pacific Tea Co.

Item 7. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.154-03-0020 – A-Pac Mfg.

Item 8. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.154-03-0030 – Douglas & Marchia Jameson.

- Item 9. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the amended official order for MCL 211.154-03-0035.
- Item 10. It was moved by Roberts, supported by Lupi, and unanimously approved to receive and file the uncertified units list from the State Assessors Board as of March 17, 2003, and send letters out.
- Item 11. It was moved by Lupi, supported by Roberts, and unanimously approved the request from the listed units for recertification and new certification of computerized tax rolls.
- Item 12. It was moved by Lupi, supported by Roberts, and unanimously approved the plan as presented regarding the Indian-Owned Lands in Baraga Township and L'Anse Township of Baraga County.
- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved to adjourn as the State Tax Commission and convene as the State Board of Assessors.
- It was moved by Roberts, supported by Frank, and unanimously approved the recommendations of legal counsel regarding taxation of Municipally Owned Telephone Companies.
- Item 14. It was moved by Lupi, supported by Roberts, and unanimously approved to send letter to all counties that are more than a week late in filing equalization studies requesting a plan of action to correct the situation for next year.
- Item 15. It was moved by Frank, supported by Roberts, and unanimously approved Robert Lupi as Chair of the State Board of Assessors.
- It was moved by Roberts, supported by Frank, and unanimously approved to adjourn as the State Board of Assessors and convene as the State Tax Commission.
- Item 16. It was moved by Lupi, supported by Roberts, and unanimously approved to receive and file Confidential memo from Legal Counsel regarding the June 30 deadline for the filing of classification appeals.
- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Industrial Facility Exemption Applications to amend the original certificate.
- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Industrial Facility Exemption Application to dismiss requested action.
- Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Industrial Facility Exemption Applications to revoke per section 15(1)(Request by certificate holder).

- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Industrial Facility Exemption Applications to revoke, subject to the offer of a hearing per section 15(3)(Request by municipality).
- Item 21. It was moved by Lupi, supported by Roberts, and unanimously approved the listed Air Pollution Control Exemption Applications to issue certificates.
- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Neighborhood Enterprise Zone Applications to issue certificates.
- Item 23. It was moved by Roberts, supported by Lupi, and unanimously approved the listed Neighborhood Enterprise Zone Applications to transfer the certificate.
- Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved request from the Michigan School Board Officers to have staff participate in their program.

It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn.

DATE TYPED: **March 26, 2003**

DATE APPROVED: **April 16, 2003**

A.T. Frank, Chairperson

Robert R. Lupi, Member

Douglas B. Roberts, Member